

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ROWLAND MARCUS ANDRADE	§
and ABTC Corp.,	§
	§
<i>Movants,</i>	§
	§
VS.	§
	§
UNITED STATES DEPARTMENT	§
OF THE TREASURY, INTERNAL	§
REVENUE SERVICE,	§
	§
<i>Respondent.</i>	§

DECLARATION OF ROWLAND MARCUS ANDRADE

Rowland Marcus Andrade, a movant in the above-captioned action, states as follows:

ABTC Corp. and/or I both had accounts at JP Morgan Chase Bank, NA (“Chase”) and at Bank of America, N.A. (“Bank of America”). I was the President and Owner of ABTC Corp. Other entities I am affiliated with also have or had accounts at Chase and/or Bank of America, so those entities appear to be included in the summonses’ requests for records of “any other entity in which these individuals may have a financial interest.”

I, individually, and ABTC Corp., and “any other entit[ies]” associated with me are the customers whose records are being requested by the Department of the Treasury, Internal Revenue Service (“IRS”) in the summonses submitted in the above-captioned action.

It is not clear to me how all of the records responsive to summonses that call for all records of mine and entities that are not even identified in the summons, could all be relevant to any legitimate law enforcement inquiry.

The records also should not be disclosed because the IRS did not provide notice to me, nor to my knowledge, was notice of the summons provided to my other IRS attorney, Christopher Ray, whose contact information the IRS already had, prior to serving them on the financial institutions. The only notice I received was when Chase sent me a copy of papers it had received, true and correct copies of which are attached as Ex. 1-A, and when my counsel very recently received copies of the Chase and Bank of America summonses dated May 19, 2023, and September 19, 2023. The address on Attachment I of the summonses is for an office that ABTC Corp. has not used for around two years.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Date: February 12, 2024

R. Marcus Andrade
Rowland Marcus Andrade